PeerBasis

COMPENSATION COMPARABILITY DETERMINATION

Line 4 Line

Executive Director / CEO

EIN **814426216**
LA · NTEE A99
FY ending 2024-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Lucy Perera-adams, Executive Director / CEO** ($60,063) against **every comparable organization** that fit the selection criteria — **98** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 56th percentile of comparable organizations

within the typical range

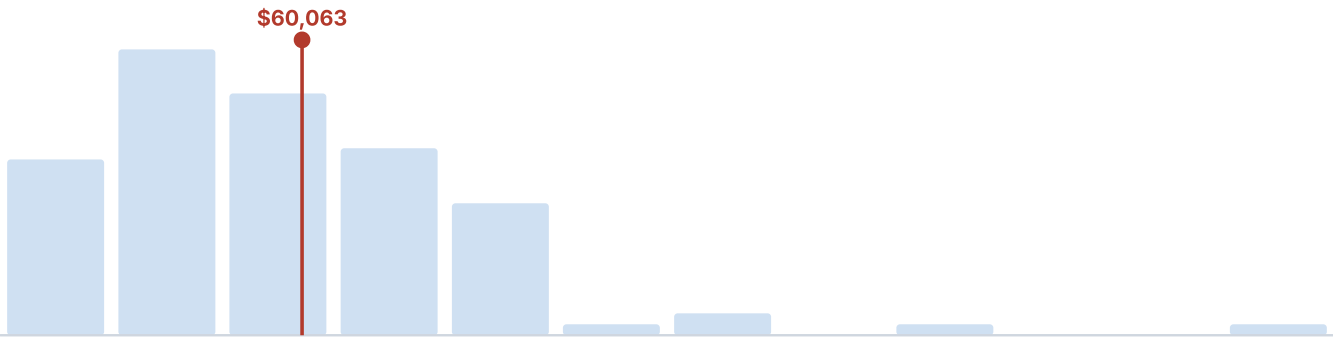
> **Benchmarked executive:** Lucy Perera-adams — reported title "EXECUTIVE DI", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A99).
BUDGET	Total revenue between $325,445 and $728,608 — 0.67× to 1.50× the subject's $485,739 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A99), nationwide + budget 0.67–1.5× revenue.

98 organizations qualified on sector, size, and geography → **98** within the band form the benchmarked peer set.

Distribution of comparable compensation



$2,714 — total compensation of comparable organizations → — $256,061

$11,862	$34,325	$55,413	$72,416	$100,498	$60,063

10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 56TH

Comparable organizations

Each figure is Form 990 Part VII columns D + F (reportable pay plus other compensation and benefits; column F may include amounts from related organizations), normalized to LA cost of living (BEA RPP, 2023) and to its filing year (CPI-U); the reported amount is on each linked 990.

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
O Positive Festival Inc	NY	$483,742	Director Of Operations	$73,496	**$60,313**	2024
Arizona Band & Orchestra Directors Association	AZ	$483,424	Executive Director	$66,867	**$56,895**	2025
Chicago City Theatre Company	IL	$483,107	Managing Director	$60,150	**$53,703**	2024
Art Jewelry Forum	VA	$490,096	Executive Director	$45,497	**$39,895**	2024
San Francisco Classical Voice	CA	$494,641	Exec Director	$121,000	**$94,887**	2024
Youth Outreach And Learning Institute	CA	$497,001	Castro	$35,160	**$27,572**	2024
Drumming For Your Life Institute	CA	$473,746	President	$51,200	**$41,336**	2023
Leadership Charlotte	NC	$472,128	Executive Director	$111,405	**$101,843**	2025
The Word A Storytelling Sanctuary Inc	CO	$470,305	Exec Dir	$85,000	**$72,111**	2025
Better Business Bureau Serving The	CA	$501,477	Secretary/coo	$48,259	**$37,844**	2024
Minnesota Fringe Festival	MN	$502,542	Executive Director	$72,461	**$65,023**	2024
Mosaic Multicultural Foundation	WA	$467,330	Vice President	$119,319	**$97,015**	2024
Ramsey County Library Friends	MN	$504,753	Ex Dir - Jul	$30,729	**$27,575**	2024
American Women Artists	TN	$464,067	Executive Director Until 11/08/2024	$34,975	**$32,526**	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Side Street Projects	CA	$463,757	Executive Director	$76,076	**$59,658**	2024
Open Space For Arts & Community	WA	$509,476	Executive Director	$81,053	**$65,902**	2024
The Story Collider Inc	NY	$461,809	Executive Dir.	$97,565	**$80,065**	2024
Winston-salem Mixxer Inc	NC	$510,106	Executive Director	$41,998	**$39,409**	2024
Arts For Life	NC	$510,660	Executive Director	$61,441	**$57,654**	2024
Women Wonder Writers	CA	$460,237	Lead Instructor	$42,317	**$34,165**	2023
Ohio Educational Support Group	OH	$512,361	Trustee	$44,716	**$43,011**	2024
Cosmos Gakuin Japanese School	CA	$513,791	Director And President	$48,000	**$36,671**	2025
San Angelo Broadway Academy Youth	TX	$450,310	President	$53,235	**$48,361**	2024
Dayton Public Access Television Inc	OH	$523,391	Executive Director	$70,000	**$67,331**	2024
A-wol Dance Collective	OR	$524,269	Board Treasurer & Exec Director	$22,239	**$18,756**	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to LA cost of living and 2024 dollars. Click any organization to verify the figure on ProPublica.

Methodology

Comparable organizations were drawn from electronically filed IRS Form 990 returns and matched on sector (NTEE code), budget (a size-adaptive revenue band that tightens as the organization grows), and geography (same-state first, broadening only when too few peers qualify); every organization within the band forms the peer set. To compare fairly across regions and years, peer compensation is normalized to LA cost of living (BEA Regional Price Parities, 2023) and to the subject's filing year (CPI-U). The figure benchmarked is Form 990 Part VII, Section A, columns D + F — reportable pay plus other compensation, benefits, and deferred amounts (column F may include amounts from related organizations) — with the chief executive matched by role. Related-organization amounts (column E) and institutional trustees are excluded. Full methodology: peerbasis.org/methodology.

Sample, role match & sensitivity

PEER COUNT	**98** organizations. Compensation range $2,714–$256,061; filing years 2023–2025.

SIZE BASIS	Matched on total revenue ($485,739); for reference, expenses $393,649 and assets $216,753.
ROLE MATCH	Lucy Perera-adams, reported title *"EXECUTIVE DI"*, benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	7 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 peers fall outside 1.5× the interquartile range — consider whether any reflect one-time payments (severance, deferred-comp payouts).

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	**56th**
Total compensation (D + F), as reported (no adjustments)	**47th**
Reportable pay only (column D), adjusted	**56th**
All sources (D + E + F), adjusted	**51st**

If the percentile moves materially across these definitions, the result is sensitive to methodology choices, and the board should weigh which basis best fits its facts.

Rebuttable presumption of reasonableness · 26 CFR 53.4958-6

Compensation paid by a tax-exempt organization is presumed reasonable — shifting the burden to the IRS — when three requirements are met. This report supplies the comparability data for the second. The board should record the following in its minutes *concurrently* with its decision:

Draft board minutes – executive compensation

1. The compensation of the Executive Director / CEO (Lucy Perera-adams) was approved in advance by [the Board / Compensation Committee], composed of members with no conflict of interest with respect to the arrangement.
2. Prior to its determination, the authorized body obtained and relied upon appropriate comparability data, namely the PeerBasis Compensation Comparability Determination dated June 9, 2026, comparing compensation against 98 similarly situated organizations (Same NTEE sector (A99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of $60,063 is reasonable (approximately the 56th percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [__ for / __ against].

Sources: IRS Form 990 e-file data (apps.irs.gov); IRS Business Master File (NTEE classification). Every figure traces to an original public filing — click any organization above to verify it on ProPublica. PeerBasis is a service of Prismind Analytics; its methodology is published, was commissioned for independent adversarial review, and discloses its own limitations. This report is comparability data to support a board's good-faith determination under IRC 4958; it is not legal or tax advice. Generated by PeerBasis on June 9, 2026.